



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ५४(४)]

बुधवार, जुलै १, २०२०/आषाढ १०, शके १९४२

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असाधारण क्रमांक १३८

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st July 2020

NOTIFICATION

Notification No. 51/2020–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1020 / C.R. 66 / Taxation-1.— In exercise of the powers conferred by sub-section (1) of section 50 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), read with section 148 of the said Act, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the Government notification of the Finance Department, No. MGST.1017/C.R.103(20)/Taxation-1.[Notification No. 13/2017- State Tax], dated 29th June 2017, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.182, dated the 29th June, 2017, namely :—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely :—

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely :—

TABLE

S. No. (1)	Class of Registered Persons (2)	Rate of Interest (3)	Tax Period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year.	Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020

TABLE

(1)	(2)	(3)	(4)
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

Note :- The principal Notification No. MGST.1017/C.R. 103(20)/Taxation-1. [Notification No. 13/2017], dated the 29th June, 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 182, dated the 29th June 2017 and was last amended *vide* Notification No. GST.1020/C.R. 42/Taxation-1.[Notification No. 31/2020-State Tax] dated the 7th April, 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 105, dated the 7th April, 2020.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st July 2020

NOTIFICATION

Notification No. 52/2020–State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020 / C.R. 66A / Taxation-1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), read with section 148 of the said Act, the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of the Finance Department, No. MGST.1018/C.R.150/Taxation-1.[Notification No. 76/2018-State Tax], dated 31st December 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No.472, dated the 31st December 2018, namely :—

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely :—

TABLE

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 12th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely : –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

Note .– The principal Notification No. MGST. 1018/C.R. 150/Taxation-1. [Notification No. 76/2018-State Tax], dated the 31st December 2018, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 472, dated the 31st December, 2018 and was last amended *vide* Notification No. MGST.1018/C.R.42A/Taxation-1. [Notification No.32/2020-State Tax], dated the 7th April 2020, was published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 105, dated the 7th April, 2020.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 1st July 2020

NOTIFICATION

Notification No. 53/2020–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST.1020 / C.R. 66B / Taxation-1.— In exercise of the powers conferred by section 128 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendment in the Government notification of the Finance Department, No. GST. 1018/C.R. 12(1)/Taxation-1. [Notification No. 4/2018- State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part-IV-B, Extra-ordinary No. 34, dated the 24th January 2018, namely :—

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely : –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table :—

TABLE

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1	March, 2020	10th day of July, 2020
2	April, 2020	24th day of July, 2020
3	May, 2020	28th day of July, 2020
4	June, 2020	05th day of August, 2020
5	January to March, 2020	17th day of July, 2020
6	April to June, 2020	03rd day of August, 2020”.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.

Note .— The principal Notification No.GST.1018/C.R.12(1)/Taxation-1. [Notification No.4/2018-State Tax], dated the 24th January, 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 34, dated the 24th January,2018 and was last amended by Notification No.GST.1020/C.R.42B/Taxation-1. [Notification No.33/2020-State Tax], dated the 7th April, 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 105, dated the 7th April, 2020.